IN THE UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF ALABAMA SOUTHERN DIVISION

RUBY ANN SPAIN,)
)
Movant,)
v.) CR. NO. 02-B-0032-J
) CR. NO. 02-B-0384-S
) CV. NO. 05-B-8010-S
UNITED STATES OF AMERICA,)
)
Respondent.)

MEMORANDUM OF OPINION

The magistrate judge filed findings and recommendation on August 18, 2006 recommending that the motion to vacate be dismissed as untimely. On September 1, 2006 Ruby Ann Spain, through counsel, filed objections to the magistrate judge's findings and recommendation.

Having carefully reviewed and considered *de novo* all the materials in the court file, including the findings and recommendation and the objections filed by the movant, the Court is of the opinion that the magistrate judge's findings are due to be and are hereby **ADOPTED** and his recommendation is **ACCEPTED**. Accordingly, movant's objections are due to be **OVERRULED** and the motion to vacate is due to be **DISMISSED** as untimely. A Final Judgment will be entered.

As to the foregoing it is **SO ORDERED** this the 19th day of September, 2006.

Sharm Lovelace Blackburn
SHARON LOVELACE BLACKBURN
UNITED STATES DISTRICT JUDGE